

Guidelines for U.S. Citizens Abroad Preparing for the 2015 Tax Filing Season

The Internal Revenue Service (IRS) has provided the following guidance for U.S. citizens abroad preparing for the 2015 tax filing season.

1. Who Must File?

All U.S. citizens and resident aliens must file a U.S. individual income tax return, even if they permanently live outside the United States and may not owe any tax because of income exclusion or tax credit.

2. When is the 2014 Federal Tax Return Due?

Due date for Form 1040: April 15, 2015

Extensions:

- An automatic extension to June 15, 2015, is granted for taxpayers living outside the United States and Puerto Rico. No form is required; write "Taxpayer Resident Abroad" at the top of your tax return.

Caution: This extension applies only for filing your tax return, not for payment. If you owe any taxes, you're required to pay by April 15, 2015. Interest and penalties will generally be applied if payment is made after this date.

- To request an additional extension to October 15, 2015, use Form 4868.

Caution: This extension applies only for filing your tax return, not for payment. If you owe any taxes, you're required to pay by April 15, 2015. Interest and penalties will generally be applied if payment make after this date.

- [Other extensions](#) may be available on IRS.gov.

3. Can I Mail My Return and Payment?

You can mail your tax return and payment using the postal service or approved private delivery services. A list of [approved delivery services](#) is available on IRS.gov. If you mail a return from outside the United States, the date of filing is the postmark date. However, if you mail a payment, separately or with your return, your payment is not considered received until the date of actual receipt.

4. Can I Electronically File My Return?

You can prepare and e-file your income tax return, in many cases for free. Participating software companies make their products available through the IRS. [E-File options](#) are listed on IRS.gov.

5. What Forms May I Need?

- [1040, U.S Individual Income Tax Return](#)
[Instructions to Form 1040](#)
[1116, Foreign Tax Credit](#)
[2013 Instructions to Form 1116](#) – 2014 instructions will be available soon, please check on www.irs.gov
- [2350, Application for Extension of Time to File U.S. Income Tax Return \(for U.S. citizens and residents abroad\)](#)
[2350 in Spanish](#)
- [2555, Foreign Earned Income Exclusion](#)
[Instructions to Form 2555](#)
- [2555-EZ, Foreign Earned Income Exclusion](#)
[Instructions to Form 2555-EZ](#)
- [4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return](#)

[4868 in Spanish](#)

- [8802, Application for United States Residency Certificate Instructions to Form 8802](#)
- [8938, Statement of Specified Foreign Financial Assets, Instructions to Form 8938](#)
- [14653, Certification by U.S. Person Residing Outside of the United States for Streamlined Foreign Offshore Procedures](#)

6. How Do I Pay My Taxes?

You must pay your taxes in U.S. dollars.

- **Direct pay.** You can pay online with a direct transfer from your U.S. bank account using [Direct Pay](#), the [Electronic Federal Tax Payment System](#), or by a U.S. debit or credit card. You can also pay by phone using the Electronic Federal Tax Payment System or by a U.S. debit or credit card.
- **Foreign wire transfers.** If you have a U.S. bank account, you can use the [Electronic Federal Tax Payment System](#). If you do not have a U.S. bank account, ask whether your financial institution has a U.S. affiliate that can help you make same-day wire transfers.
- **Foreign electronic payments.** International taxpayers who do not have a U.S. bank account may transfer funds from their foreign bank account directly to the IRS for payment of their tax liabilities.

7. Other Reporting?

You also may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts ([FBAR](#)), by June 30, 2015.

8. Does the IRS Provide Help in Other Languages?

The IRS provides tax information in Chinese, Korean, Russian, Spanish, and Vietnamese. Go to www.irs.gov and use the drop down box under "Languages" on the upper right corner to select your language.

9. Where Can I Get Help?

Contact the International Taxpayer Service Call Center by phone or fax. The International Call Center is open Monday through Friday, from 6:00 a.m. to 11:00 p.m. (Eastern Time).

Tel: 267-941-1000 (not toll-free)

Fax: 267-941-1055

You may also contact the IRS office in London, Paris, or Frankfurt. For addresses and telephone numbers, contact [my local office internationally](#).

10. I Received a Notice from the IRS – What Do I Do?

If you receive a notice from the IRS and need to contact the IRS, call the number listed on the notice or the International Taxpayer Service Call Center (see above).

11. Where Can I Get More Information?

- For information on the IRS website about international taxpayers, [see this page](#).
- For general information about international taxpayers, see [Publication 54](#), "Taxation of U.S. Citizens and Residents Abroad."
- For information on the Affordable Care Act and taxpayers outside the United States, see [Publication 5187](#), "Health Care Law."

12. I Haven't Filed All My Tax Returns – What Can I Do?

If you have not filed all the returns required of you and want to catch up on your filing obligations, see this announcement: [IRS makes changes to offshore-programs](#).